## 2015 MICHIGAN Fiduciary Income Tax Return

Issued under authority of Public Act 281 of 1967. Penalty and interest apply for failure to file (see instructions). Type or print in blue or black ink. This is an original return **OFFICE USE ONLY** Check appropriate box(es): This is an amended return This is the final return - 2015 , and ending 1. For 2015, or taxable year beginning MM-DD-YYYY MM-DD-YYYY PART 1: NAME AND IDENTIFICATION 2. Name of Estate or Trust 4. Federal Employer Identification Number (FEIN) 3. Name, Address and Title of Fiduciary Estate Information 5a. County 5b. Probate File No. 5c. Date of Death (MM-DD-YYYY) Trust Information 6. FILING a. Resident Estate c. Resident Trust **STATUS** 7. Date Trust Was Created (MM-DD-YYYY) b. Nonresident Estate d. Nonresident Trust PART 2: INCOME AND ADJUSTMENTS 8. Federal taxable income of fiduciary (from U.S. Form 1041, line 22 or U.S. Form 990-T)...... 00 8a. Federal taxable income of Electing Small Business Trust (from Sec. 641(c) worksheet) ...... 00 8b. Total. Add lines 8 and 8a ..... 8b. 00 Attach a copy of your U.S. Form 1041 and supporting schedules. 9. Fiduciary's share of Michigan net adjustments (from Schedule 3, line 43, column D, or Schedule 1, line 39) ...... 00 00 10. Total. Combine lines 8b and 9..... 10. 00 11. Capital gain/loss adjustment for resident estates or trusts (from MI-1041D, line 22)..... 11. 12. Taxable income. Combine lines 10 and 11 or enter amount from Schedule 4, line 71..... 00 12. 13. Tax. Multiply line 12 by 4.25% (0.0425)..... 13. PART 3: CREDITS AND PAYMENTS Amount Credit 00 14. Income tax paid to another state (attach copy of return) 14a. 14b. 00 15b 00 15. Michigan Historic Preservation Tax Credit..... 16. Small Business Investment Tax Credit 00 17. Total nonrefundable credits. Add 14b, 15b, and 16...... 17 00 18. Income tax. Subtract line 17 from line 13. If line 17 is greater than 13, enter "0" ....... 18 00 20. Income tax withheld (attach MI-1041 Schedule W) ..... 00 20. 21. Michigan estimated tax and extension payments..... 00 22. 2014 overpayments credited to 2015 ..... 00 00 23. Add lines 19, 20, 21, and 22..... PART 4: BALANCE DUE OR REFUND 24. If line 23 is less than line 18 enter TAX DUE. Check if MI-2210 is attached. Include interest and penalty if applicable.....PAY 24. 00 00 25. If line 23 is greater than line 18, enter overpayment ...... 25.

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### SCHEDULE 1: NET MICHIGAN ADJUSTMENT FOR RESIDENT ESTATES OR TRUSTS

Addit	tions					
28.	Gross interest and dividends from o					
00	by states other than Michigan or the	-			00	
	Taxes imposed on or measured by i		d on U.S. Form 1041	29.	00	
30.	Expenses included in U.S. Form 10 attributable to income from sources		igan	30.	00	
31.	Expenses and interest incurred in p		.ga.,	00.		
	income from U.S. government oblig		orm <i>1041</i>	31.	00	
32.	Other (attach schedule)			32.	00	
	Total additions. Add lines 28 through	h 32			33.	00
	ractions				<del></del>	
34.	Income from U.S. government bond		i	24		
35	obligations to the extent included in Income attributable to another state			34.	00	
55.	income attributable to another state	. Explain type a	na 30arcc	35.	00	
36.	Expenses related to obligations of other	er states not dedu	icted on U.S.	00.		
	Form 1041			36.	00	
37.	Other (attach schedule)			37.	00	
	Total subtractions. Add lines 34 thro	•				00
39.	Net Michigan adjustment. Subtract I If no distribution to beneficiaries, ca				39.	00
SCH	40. Name of each beneficiary	Addre	ss of each beneficiary	. If mailing	Social Security numb	per or FEIN
a.						
b.						
C.						
d.						
	IATURES AND DECLARATIONS are under penalty of perjury that the information		tachments is true and	L declare unde	er penalty of perjury that this return is	hased on all
compl	ete to the best of my knowledge.		·	information of	which I have any knowledge.	
Signa	ture of Fiduciary or Officer Representing Fiduci	iary	Date	Preparer's P1	TIN, FEIN or SSN	
	By checking this box, I authorize Treasu	ry to discuss my r	eturn with my preparer.	Preparer's Na	ame (print or type)	
	return is due April 18, 2016, or on t the close of the tax year.	the 15th day of	the fourth month	Preparer's Bu	siness Name, Address and Telephor	ie Number
Mich P.O. I	igan Department of Treasury, Box 30058, ing, MI 48909	line 24. Mail che				

Make check payable to "State of Michigan" and write the estate's or trust's FEIN and "2015 MI-1041" on the front of the check.

Detroit, MI 48278-1041

## **EXPLANATION** of CHANGES. If filing an amended return, complete this section.

41. Explain changes to income, deductions and credits. Show computations in detail and attach a copy of the a and all supporting schedules.	mended U.S. Form 1041

# SCHEDULE 3: BENEFICIARIES' AND FIDUCIARY'S SHARE OF NET MICHIGAN ADJUSTMENTS FOR RESIDENT ESTATES OR TRUSTS

А	B Federal Distributable Net Income		С	D Allocation of Net	
Beneficiary Identification from Schedule 2	Type of Income (Dividend, Interest, Rent, etc.; Location of Property, etc.)	pe of Income , Interest, Rent, etc.;		Allocation of Net Michigan Adjustment (Multiply amount on line 39 by percentage in Column C.)	
42. Beneficiaries					
a.				%	
b.				%	
C.				%	
d.				%	
43. Fiduciary's Share				%	
44. Total			100	%	

### SCHEDULE 4: COMPUTATION OF MICHIGAN TAXABLE INCOME FOR NONRESIDENT ESTATES OR TRUSTS

Schedule 4 must be completed for nonresident estates or trusts.

	ne Allocation: Attach all applicable federal dules (see instructions).		A Total	B Michigan	C Non-Michigan
Incon	ne (from U.S. Form 1041)				
45.	Interest income	45.			
46.	Dividends	46.			
47.	Business income/loss	47.			
48.	Capital gain/loss (from MI-1041D, line 16A)	48.			
49.	Rents, royalties, partnerships, other estates or trusts, etc.	49.			
50.	Farm income/loss	50.			
51.	Ordinary gain/loss from U.S. Form 4797 (see instructions)	51.			
52.	Other income. Describe:	52.			
53.	TOTAL income. Add lines 45 through 52	53.			
Dedu	ctions (from U.S. Form 1041)				
54.	Interest	54.			
55.	Taxes	55.			
56.	Fiduciary fees	56.			
57.	Charitable deduction	57.			
58.	Attorney, accountant, and return preparer fees	58.			
59.	a. Other deductions NOT subject to 2% floor	59a.			
	b. Other Michigan adjustments (see instructions)	59b.			
	c. Allowable misc. itemized deductions subject to 2% floor	59c.			
60.	TOTAL. Add lines 54 through 59c	60.			
61.	Adjusted total income/loss. Subtract line 60 from 53	61.			
62.	Income distribution deduction	62.			
63.	Estate tax deduction (including certain generation-skipping taxes)	63.			
64.	Exemption	64.			
65.	TOTAL deductions. Add lines 62 through 64	65.			
66.	Total income of fiduciary before tax and capital loss limitation adjustment. Subtract line 65 from line 61	66.			
67.	Fiduciary's Michigan capital loss from line 16B of MI-1041D. Enter loss as a positive number. Do not enter a number if line 16B is a capital gain.	67.			
68.	Taxes imposed on or measured by Michigan income deducted on U.S. Form 1041	68.			
69.	Combine lines 66 column B, 67 and 68	69.			
	Fiduciary's Michigan capital loss from line 17 of the MI-1041D. Enter the loss as a positive number.	70.			
71.	Income taxable to fiduciary. Subtract line 70 from line 69. Enter here and on page 1, line 12				

## SCHEDULE 5: CAPITAL GAIN/LOSS DISTRIBUTED TO BENEFICIARIES WHEN FORM MI-1041D IS FILED

Schedule 5 must be completed for resident or nonresident estates and trusts if capital gains/losses were distributed to beneficiaries and a Michigan Adjustments of Capital Gains and Losses (Form MI-1041D) was filed.

Α	В	С
Beneficiary Identification from Schedule 2	Federal Gain or Loss	Michigan Gain or Loss
72. Beneficiaries		
a.		
b.		
C.		
d.		
73. Total		